

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**SPECIAL REVENUE FUNDS**  
**as of May 31, 2010 and 2009**

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	Current Annual Budget	Actual 5/31/2010	Percent collected or spent	Actual 5/31/2009	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
<b>Library (County &amp; local supported operations and programs only, does not include grants)</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	\$ 67,000	\$ 81,455	121.57%	\$ 65,236	\$ 16,219	24.86%
Miscellaneous revenues	-	126	0.00%	-	126	0.00%
Capital contribution	-	-	0.00%	-	-	0.00%
Donations	9,468	8,859	93.57%	923	7,936	859.80%
Federal Revenues	-	6,297	0.00%	2,011	4,286	0.00%
Proceeds from capital lease	-	-	0.00%	-	-	0.00%
Operating transfer from general fund	2,594,514	2,212,247	85.27%	2,289,099	(76,852)	-3.36%
Total revenue	2,670,982	2,308,984		2,357,269	(48,285)	-2.05%
<b>EXPENDITURES</b>						
Administrative						
Personnel	622,192	505,956	81.32%	514,186	(8,230)	-1.60%
Operating	248,610	232,542	93.54%	260,046	(27,504)	-10.58%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt service	49,545	49,545	100.00%	50,421	(876)	-1.74%
Designated Fund (received from donations)						
Operating	9,468	10,300	108.79%	90	10,210	0.00%
Moncks Corner						
Personnel	522,383	468,624	89.71%	474,734	(6,110)	-1.29%
Operating	35,426	29,833	84.21%	25,487	4,346	17.05%
Goose Creek						
Personnel	485,652	406,863	83.78%	423,833	(16,970)	-4.00%
Operating	52,583	52,854	100.52%	49,428	3,426	6.93%
Hanahan						
Personnel	121,666	105,387	86.62%	102,221	3,166	3.10%
Operating	45,909	43,246	94.20%	38,644	4,602	11.91%
Sangaree						
Personnel	170,082	137,884	81.07%	146,463	(8,579)	-5.86%
Operating	25,135	23,919	95.16%	21,210	2,709	12.77%

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	<b>Current Annual Budget</b>	<b>Actual 5/31/2010</b>	<b>Percent collected or spent</b>	<b>Actual 5/31/2009</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>% increase (decrease) from prior fiscal year</b>
						continued
<b>Library (continued)</b>						
St. Stephen						
Personnel	81,594	66,125	81.04%	79,146	(13,021)	-16.45%
Operating	21,545	21,344	99.07%	18,201	3,143	17.27%
Daniel Island						
Personnel	154,582	134,309	86.89%	133,706	603	0.45%
Operating	24,610	21,694	88.15%	19,453	2,241	11.52%
Total expenditures	2,670,982	2,310,425	86.50%	2,357,269	(46,844)	-1.99%
<b>Excess(deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(1,441)</u>		<u>-</u>	<u>(1,441)</u>	
<b>Emergency Preparedness REVENUE</b>						
Miscellaneous revenues	-	-	0.00%	-	-	0.00%
Federal grants	-	-	0.00%	-	-	0.00%
State grants	-	-	0.00%	-	-	0.00%
Donations	-	-	0.00%	-	-	0.00%
Insurance proceeds	-	-	0.00%	1,206	(1,206)	-100.00%
Operating transfer from general fund	256,807	225,604	87.85%	186,003	39,601	21.29%
Total revenue	256,807	225,604		187,209	38,395	20.51%
<b>EXPENDITURES</b>						
Personnel	207,372	187,162	90.25%	150,288	36,874	24.54%
Operating	49,435	38,442	77.76%	31,036	7,406	23.86%
Debt service	-	-	0.00%	5,885	(5,885)	-100.00%
Total expenditures	256,807	225,604		187,209	38,395	20.51%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	

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	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
<b>Geographic Information Systems</b>						
<b>REVENUE</b>						
Map sales	22,656	16,332	72.09%	19,716	(3,384)	-17.16%
Consortium revenue	131,652	133,849	101.67%	131,804	2,045	1.55%
Operating transfer from General Fund	286,061	253,414	88.59%	242,035	11,379	4.70%
Total revenue	<u>440,369</u>	<u>403,595</u>		<u>393,555</u>	<u>10,040</u>	<u>2.55%</u>
<b>EXPENDITURES</b>						
Personnel	378,753	334,858	88.41%	325,596	9,262	2.84%
Operating	38,960	36,966	94.88%	45,659	(8,693)	-19.04%
Capital Outlay	-	-	0.00%	8,021	(8,021)	-100.00%
Total expenditures	<u>417,713</u>	<u>371,824</u>		<u>379,276</u>	<u>(7,452)</u>	<u>-1.96%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>22,656</b></u>	<u><b>31,771</b></u>		<u><b>14,279</b></u>	<u><b>17,492</b></u>	
<b>Victim's Assistance</b>						
<b>REVENUE</b>						
Fines, forfeitures and fees	<u>221,499</u>	<u>189,032</u>	85.34%	<u>186,681</u>	<u>2,351</u>	<u>1.26%</u>
Total revenue	<u>221,499</u>	<u>189,032</u>		<u>186,681</u>	<u>2,351</u>	<u>1.26%</u>
<b>EXPENDITURES</b>						
Victim's Assistance						
Personnel	206,394	177,609	86.05%	169,618	7,991	4.71%
Operating	<u>15,105</u>	<u>6,410</u>	42.44%	<u>7,989</u>	<u>(1,579)</u>	<u>-19.76%</u>
Total expenditures	<u>221,499</u>	<u>184,019</u>		<u>177,607</u>	<u>6,412</u>	<u>3.61%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>-</b></u>	<u><b>5,013</b></u>		<u><b>9,074</b></u>	<u><b>(4,061)</b></u>	

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continued

	Current Annual Budget	Actual 5/31/2010	Percent collected or spent	Actual 5/31/2009	Increase (decrease) from prior fiscal year	% increase (decrease) from prior fiscal year
<b>Economic Development Local Funds</b>						
<b>REVENUE</b>						
Fee in lieu of taxes	970,000	1,305,648	134.60%	1,100,490	205,158	18.64%
State revenue	-	-	0.00%	-	-	0.00%
Fines, forfeitures and fees	-	-	0.00%	-	-	0.00%
Miscellaneous revenue	20,000	19,815	99.08%	17,940	1,875	10.45%
Proceeds from capital lease	-	-	0.00%	-	-	0.00%
Carryover from prior fiscal year	-	-	0.00%	-	-	0.00%
Total revenue	990,000	1,325,463		1,118,430	207,033	18.51%
<b>EXPENDITURES</b>						
Personnel	146,083	121,969	83.49%	111,294	10,675	9.59%
Operating	263,350	128,707	48.87%	144,486	(15,779)	-10.92%
Debt Service	6,352	6,352	100.00%	6,355	(3)	-0.05%
Capital Outlay	-	-	0.00%	-	-	0.00%
Operating transfer to Airport Grant	-	41,777	0.00%	-	41,777	0.00%
Operating transfer to Cypress Gardens-Designated	-	-	0.00%	965	(965)	0.00%
Operating transfer to General Fund - Fund Balance	-	-	0.00%	-	-	0.00%
Operating transfer to General Fund	408,358	348,739	85.40%	224,437	124,302	55.38%
Total expenditures	824,143	647,544		487,537	160,007	32.82%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>165,857</b>	<b>677,919</b>		<b>630,893</b>	<b>47,026</b>	
<b>State Accommodations</b>						
<b>REVENUE</b>						
State accommodations tax	60,000	37,983	63.31%	48,792	(10,809)	-22.15%
Total revenue	60,000	37,983		48,792	(10,809)	-22.15%
<b>EXPENDITURES</b>						
Expense to Chamber	33,250	12,334	37.09%	22,602	(10,268)	-45.43%
Operating transfer to General Fund	26,750	25,649	95.88%	26,190	(541)	-2.07%
Total expenditures	60,000	37,983		48,792	(10,809)	-22.15%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	

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	<b>Current Annual Budget</b>	<b>Actual 5/31/2010</b>	<b>Percent collected or spent</b>	<b>Actual 5/31/2009</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>% increase (decrease) from prior fiscal year</b>
continued						
<b>County Accommodations</b>						
<b>REVENUE</b>						
County accommodations tax	365,000	294,610	80.72%	345,886	(51,276)	-14.82%
Total revenue	365,000	294,610		345,886	(51,276)	-14.82%
<b>EXPENDITURES</b>						
Expense to Chamber	292,000	203,665	69.75%	242,739	(39,074)	-16.10%
Operating expenses	-	7	0.00%	-	7	0.00%
Operating transfer to General Fund	73,000	50,916	69.75%	60,685	(9,769)	-16.10%
Total expenditures	365,000	254,588		303,424	(48,836)	-16.09%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>40,022</b>		<b>42,462</b>	<b>(2,440)</b>	
 <b>Stormwater</b>						
<b>REVENUE</b>						
Plan review fee	25,000	-	0.00%	-	-	0.00%
Miscellaneous revenue	-	1,567	0.00%	-	1,567	0.00%
Operating transfer from General Fund	63,200	29,979	47.44%	30,595	(616)	-2.01%
Total revenue	88,200	31,546		30,595	951	
<b>EXPENDITURES</b>						
Operating expenses	88,200	31,546	35.77%	30,595	951	3.11%
Total expenditures	88,200	31,546		30,595	951	3.11%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	

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	<b>Current Annual Budget</b>	<b>Actual 5/31/2010</b>	<b>Percent collected or spent</b>	<b>Actual 5/31/2009</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>% increase (decrease) from prior fiscal year</b>
						continued
<b>EMS Equipment</b>						
<b>REVENUE</b>						
State grants	25,037	23,785	95.00%	-	23,785	0.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Total revenue	<u>25,037</u>	<u>23,785</u>		<u>-</u>	<u>23,785</u>	<u>0.00%</u>
<b>EXPENDITURES</b>						
Operating expenses	<u>25,037</u>	<u>25,263</u>	100.90%	<u>27,960</u>	<u>(2,697)</u>	<u>-9.65%</u>
Total expenditures	<u>25,037</u>	<u>25,263</u>		<u>27,960</u>	<u>(2,697)</u>	<u>-9.65%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(1,478)</u>		<u>(27,960)</u>	<u>26,482</u>	
(Note: only the match was budgeted)						
 <b>National Forest Funds</b>						
<b>REVENUE</b>						
Carryover from prior fiscal year	13,647	-	0.00%	-	-	0.00%
Federal grants	<u>518,500</u>	<u>489,271</u>	94.36%	<u>543,383</u>	<u>(54,112)</u>	<u>-9.96%</u>
Total revenue	<u>532,147</u>	<u>489,271</u>		<u>543,383</u>	<u>(54,112)</u>	<u>0.00%</u>
<b>EXPENDITURES</b>						
Operating transfer to general fund	440,723	489,271	111.02%	461,853	27,418	0.00%
Operating transfer to Cypress Gardens	-	-	0.00%	-	-	0.00%
Operating transfer to Lake Moultrie	-	-	0.00%	-	-	0.00%
Operating expenses	<u>91,424</u>	<u>6,823</u>	7.46%	<u>10,084</u>	<u>(3,261)</u>	<u>-32.34%</u>
Total expenditures	<u>532,147</u>	<u>496,094</u>		<u>471,937</u>	<u>24,157</u>	<u>5.12%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>(6,823)</u>		<u>71,446</u>	<u>(78,269)</u>	

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	<b>Current Annual Budget</b>	<b>Actual 5/31/2010</b>	<b>Percent collected or spent</b>	<b>Actual 5/31/2009</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>% increase (decrease) from prior fiscal year</b>
						continued
<b>Lake Moultrie</b>						
<b>REVENUE</b>						
Operating transfer from National Forest funds	-	-	0.00%	-	-	0.00%
Total revenue	-	-		-	-	0.00%
<b>EXPENDITURES</b>						
Operating expenses	-	-	0.00%	-	-	0.00%
Total expenditures	-	-		-	-	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	
 <b>Special County Fire District</b>						
<b>REVENUE</b>						
Fire fees	3,290,250	3,155,546	95.91%	3,109,413	46,133	1.48%
Total revenue	3,290,250	3,155,546		3,109,413	46,133	1.48%
<b>EXPENDITURES</b>						
Fire Protection Services	3,290,250	2,564,576	77.94%	2,598,807	(34,231)	-1.32%
Total expenditures	3,290,250	2,564,576		2,598,807	(34,231)	-1.32%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>590,970</u>		<u>510,606</u>	<u>80,364</u>	
 <b>Pooled Fire Fees</b>						
<b>REVENUE</b>						
Fire fees	176,450	237,569	134.64%	234,271	3,298	1.41%
Carryover from prior years	97,055	-	0.00%	-	-	0.00%
Total revenue	273,505	237,569		234,271	3,298	1.41%
<b>EXPENDITURES</b>						
Fire Protection Services	176,450	132,605	75.15%	146,197	(13,592)	-9.30%
Pooled Fire Reserve	97,055	96,054	98.97%	62,049	34,005	54.80%
Total expenditures	273,505	228,659		208,246	20,413	9.80%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>8,910</u>		<u>26,025</u>	<u>(17,115)</u>	

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continued						
<b>Airport Improvement Grants</b>						
<b>REVENUE</b>						
State grants	3,994	-	0.00%	-	-	0.00%
Federal grants	163,163	-	0.00%	167,293	(167,293)	-100.00%
Operating transfer from General Fund	-	-	0.00%	-	-	0.00%
Operating transfer from Economic Development	3,994	41,777	0.00%	-	41,777	0.00%
Total revenue	171,151	41,777		167,293	(125,516)	-75.03%
<b>EXPENDITURES</b>						
Airport Capital Improvements	171,151	233,641	0.00%	176,185	57,456	32.61%
Total expenditures	171,151	233,641		176,185	57,456	32.61%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ -</b>	<b>\$ (191,864)</b>		<b>\$ (8,892)</b>	<b>\$ (182,972)</b>	
 <b>Impact Fees</b>						
<b>REVENUE</b>						
Impact fees	-	1,103,001	0.00%	853,015	249,986	29.31%
Interest income	-	6,802	0.00%	-	6,802	0.00%
Total revenue	-	1,109,803		853,015	256,788	30.10%
<b>EXPENDITURES</b>						
Operating Transfer Out	-	241,153	0.00%	327,243	(86,090)	0.00%
Total expenditures	-	241,153		327,243	(86,090)	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ -</b>	<b>\$ 868,650</b>		<b>\$ 525,772</b>	<b>\$ 342,878</b>	

Special Revenue Funds for which information is not presented

Legal Dept Forfeiture Proceeds  
 PARD Grant  
 Special Tax Districts-Sangaree, Pimlico, Tall Pines, Devon Forest  
 Pass-Through Accounts - Economic Development, COG planning grant & Regional Disaster Planning  
 Homeland Security grant  
 C Funds  
 Special Revenue funds related to Elected Officials  
 Magistrate Misc. Grant  
 Library - State Aid